

Massachusetts Department of Revenue Division of Local Services

Amy A. Pitter, Commissioner Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs



To: Gas and Oil Pipeline Filers

From: Marilyn H. Browne, Chief, Bureau of Local Assessment

Date: January 10, 2013

Topic: NOTIFICATION TO GAS AND OIL PIPELINE FILERS

Massachusetts General Law Chapter 59, §38A requires that a return be filed annually to the Commissioner of Revenue for the determination of the value of certain pipelines on or before January 31, 2013 for the fiscal year 2014.

A pipeline company doing business as a partnership, trust or limited liability company (LLC) is subject to additional central valuation and taxation on all machinery and equipment used to provide pipeline service under M.G.L. c. 59, § 38A; M.G.L. c. 59 § 18, First and Sixth; See also RCN-BecoCom, LLC v. Commissioner of Revenue, 443 Mass. 198 (2005).

The return of personalty is as of January 1, 2013 for reporting entities and must include the following:

1. an inventory of pipeline situated in Massachusetts by community, that includes the cost, diameter, length and year of construction
2. gross original cost and net original cost
3. pipeline additions, replacements and deletions by community
4. pipeline capacity in gallons (if applicable)
5. annual gallonage pumped through the pipeline (if applicable)
6. all machinery and equipment used to provide pipeline service (if applicable)
7. FERC Form #2, *Annual Report of Major Natural Gas Companies* and any other report filed with the Commission that contains information pertaining to the pipeline system in Massachusetts by the filing date prescribed by Federal Energy Commission.

For determining **new tax base levy growth**, all personalty that is listed as new for calendar year 2012 and all personal property that is new to a community, whether it is new, used or transferred from another community, must be identified and reported separately by community.

Submit this report electronically to bladata@dor.state.ma.us in Excel format and mail the signed original.

Original returns should be sent to Walter Sandoval Dusza, Bureau of Local Assessment, at P.O. Box 9569, Boston, MA 02114-9569. If you have any questions, Mr. Sandoval Dusza can be reached at 617-626-4087.

Your cooperation is appreciated.